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PATENT APPLICATION

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IN THE U.S. PATENT AND TRADEMARK OFFICE January 22, 2008

Applicant: Satoshi FURUTA

For: METHOD FOR MANUFACTURE OF ESTERS BY TRANSESTERIFICATION

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Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

AMENDMENT BEFORE FIRST OFFICE ACTION

Sir:

Prior to issuance of the first Office Action in the above-identified application, kindly enter the following:

(Please see following pages.)

CERTIFICATE OF MAILING

I hereby certify that this correspondence is being deposited with the United States Postal Service with sufficient postage as first class mail in an envelope addressed to: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on <u>January 22, 2008</u>.

Terryence F. Chapman